SEP 1 4 2006

DOCKET NO: 24254 DESCENSIVE OF THE PARTY OF

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

TADAKATSU NABEYA : EXAMINER: RACHUBA, M.

SERIAL NO: 10/656,212 :

RCE FILED: FEBRUARY 21, 2006 : GROUP ART UNIT: 3723

FOR: ABRASIVE CLOTH DRESSER AND METHOD FOR DRESSING AN ABRASIVE CLOTH WITH THE SAME

REQUEST FOR RECONSIDERATION

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated March 14, 2006, Applicant requests the reconsideration of the rejection of Claims 1-12, for the reasons set forth below.

Remarks/Arguments begin on page 2 of this paper.